

By: Estes

S.J.R. No. 51

1 SENATE JOINT RESOLUTION

2 proposing a constitutional amendment authorizing the legislature
3 to provide that the eligibility of open-space land for ad valorem
4 taxation on the basis of its productive capacity does not end
5 because an oil and gas lessee begins conducting oil and gas
6 operations on the land if the land otherwise continues to be devoted
7 to farm, ranch, or wildlife management purposes or timber
8 production.

9 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

10 SECTION 1. Section 1-d-1(a), Article VIII, Texas
11 Constitution, is amended to read as follows:

12 (a) To promote the preservation of open-space land, the
13 legislature shall provide by general law for taxation of open-space
14 land devoted to farm, ranch, or wildlife management purposes on the
15 basis of its productive capacity and may provide by general law for
16 taxation of open-space land devoted to timber production on the
17 basis of its productive capacity. The legislature by general law
18 may provide eligibility limitations under this section and may
19 impose sanctions in furtherance of the taxation policy of this
20 section. The legislature by general law may provide that the
21 eligibility of open-space land for taxation on the basis of its
22 productive capacity does not end because a lessee under an oil and
23 gas lease begins conducting oil and gas operations on the land if
24 the portion of the land on which oil and gas operations are not

1 being conducted otherwise continues to be devoted to a purpose
2 described by this subsection.

3 SECTION 2. This proposed constitutional amendment shall be
4 submitted to the voters at an election to be held November 7, 2017.
5 The ballot shall be printed to provide for voting for or against the
6 proposition: "The constitutional amendment authorizing the
7 legislature to provide that the eligibility of open-space land for
8 ad valorem taxation on the basis of its productive capacity does not
9 end because an oil and gas lessee begins conducting oil and gas
10 operations on the land if the land otherwise continues to be devoted
11 to farm, ranch, or wildlife management purposes or timber
12 production."